

# CITY OF SAN JOSE

## 2010-2011 ADOPTED OPERATING BUDGET

### SUMMARY OF FUND ACTIVITY

|   | Beginning<br>Fund Balance<br>07/01/2010 | Revenue and<br>Transfers | Estimated<br>Sources<br>Available | Expenses and<br>Transfers | Ending Fund<br>Balance<br>06/30/2011 | Estimated Uses<br>Available | * |
|---|---|--------------------------|-----------------------------------|---------------------------|--------------------------------------|-----------------------------|---|
| <b>General Fund</b>                                       |   |                          |                                   |                           |                                      |                             |   |
| 001 General Fund  | 160,630,803                             | 793,463,826              | 954,094,629                       | 928,270,755               | 25,823,874                           | 954,094,629                 | 1 |
| <b>Enterprise Funds</b>                                   |   |                          |                                   |                           |                                      |                             |   |
| 519 Airport Customer Facility And Transportation Fee Fund | 430,128                                 | 17,900,678               | 18,330,806                        | 17,900,545                | 430,261                              | 18,330,806                  |   |
| 525 Airport Fiscal Agent Fund                             | 60,559,129                              | 56,236,797               | 116,795,926                       | 66,305,430                | 50,490,496                           | 116,795,926                 | 3 |
| 523 Airport Maintenance And Operation Fund                | 20,938,641                              | 95,741,452               | 116,680,093                       | 92,424,862                | 24,255,231                           | 116,680,093                 | 1 |
| 521 Airport Revenue Fund                                  | 25,144,544                              | 114,236,261              | 139,380,805                       | 139,151,460               | 229,345                              | 139,380,805                 | 1 |
| 524 Airport Surplus Revenue Fund                          | 7,737,664                               | 20,779,432               | 28,517,096                        | 20,979,431                | 7,537,665                            | 28,517,096                  |   |
| 533 General Purpose Parking Fund                          | 7,894,989                               | 8,657,865                | 16,552,854                        | 9,759,790                 | 6,793,064                            | 16,552,854                  | 3 |
| 514 San Jose/Santa Clara Treatment Plant Income Fund      | 80,222                                  | 8,500                    | 88,722                            | 75,000                    | 13,722                               | 88,722                      | 3 |
| 513 San Jose/Santa Clara Treatment Plant Operating Fund   | 23,075,212                              | 79,707,259               | 102,782,471                       | 78,343,230                | 24,439,241                           | 102,782,471                 | 5 |
| 539 Sewage Treatment Plant Connection Fee Fund            | 6,561,992                               | 2,298,000                | 8,859,992                         | 3,322,071                 | 5,537,921                            | 8,859,992                   | 3 |
| 541 Sewer Service & Use Charge Fund                       | 25,515,126                              | 122,786,644              | 148,301,770                       | 118,063,076               | 30,238,694                           | 148,301,770                 | 5 |
| 515 Water Utility Fund                                    | 5,565,040                               | 26,955,791               | 32,520,831                        | 26,998,505                | 5,522,326                            | 32,520,831                  |   |
| <b>Trust and Agency Funds</b>                             |   |                          |                                   |                           |                                      |                             |   |
| 139 Gift Trust Fund                                       | 2,054,916                               | 35,000                   | 2,089,916                         | 2,085,644                 | 4,272                                | 2,089,916                   | 2 |
| <b>Internal Service Funds</b>                             |   |                          |                                   |                           |                                      |                             |   |
| 150 Public Works Program Support Fund                     | 4,585,435                               | 11,385,000               | 15,970,435                        | 12,198,607                | 3,771,828                            | 15,970,435                  | 3 |
| <b>Special Revenue Funds</b>                              |   |                          |                                   |                           |                                      |                             |   |
| 426 Anti-Tobacco Master Settlement Agreement Rev Fund     | 6,944,882                               | 0                        | 6,944,882                         | 6,909,797                 | 35,085                               | 6,944,882                   | 6 |
| 160 Benefit Funds - Benefit Fund                          | 31,913                                  | 60,556,700               | 60,588,613                        | 60,366,667                | 221,946                              | 60,588,613                  | 4 |
| 155 Benefit Funds - Dental Insurance Fund                 | 2,462,555                               | 12,123,000               | 14,585,555                        | 12,271,522                | 2,314,033                            | 14,585,555                  |   |
| 156 Benefit Funds - Life Insurance Fund                   | 235,358                                 | 1,067,500                | 1,302,858                         | 1,139,189                 | 163,669                              | 1,302,858                   | 4 |
| 157 Benefit Funds - Unemployment Insurance Fund           | 1,143,214                               | 3,985,000                | 5,128,214                         | 2,509,283                 | 2,618,931                            | 5,128,214                   | 4 |
| 351 Business Improvement District Fund                    | 20,133                                  | 2,354,351                | 2,374,484                         | 2,354,351                 | 20,133                               | 2,374,484                   |   |

# CITY OF SAN JOSE

## 2010-2011 ADOPTED OPERATING BUDGET

### SUMMARY OF FUND ACTIVITY (CONT'D.)

|  | Beginning<br>Fund Balance<br>07/01/2010 | Revenue and<br>Transfers | Estimated<br>Sources<br>Available | Expenses and<br>Transfers | Ending Fund<br>Balance<br>06/30/2011 | Estimated Uses<br>Available | * |
|--|---|--------------------------|-----------------------------------|---------------------------|--------------------------------------|-----------------------------|---|
| <b>Special Revenue Funds (Cont'd.)</b>   |   |                          |                                   |                           |                                      |                             |   |
| 002 Cash Reserve Fund  | 5,515                                   | 100                      | 5,615                             | 0                         | 5,615                                | 5,615                       |   |
| 210 City Hall Debt Service Fund  | 872,433                                 | 25,311,880               | 26,184,313                        | 26,184,313                | 0                                    | 26,184,313                  | 3 |
| 441 Community Development Block Grant Fund                                       | 8,058,611                               | 11,596,115               | 19,654,726                        | 15,110,116                | 4,544,610                            | 19,654,726                  | 3 |
| 422 Community Facilities Revenue Fund  | 671,404                                 | 10,420,036               | 11,091,440                        | 10,590,547                | 500,893                              | 11,091,440                  | 3 |
| 536 Convention & Cultural Affairs Fund   | 6,577,159                               | 19,195,453               | 25,772,612                        | 20,781,610                | 4,991,002                            | 25,772,612                  | 1 |
| 791 Convention Center Facilities District Revenue Fund                           | 3,239,584                               | 4,282,976                | 7,522,560                         | 0                         | 7,522,560                            | 7,522,560                   | 5 |
| 302 Downtown Property & Bus. Improvement District Fund                           | 946,342                                 | 2,253,422                | 3,199,764                         | 2,207,311                 | 992,453                              | 3,199,764                   |   |
| 444 Economic Development Administration Loan Fund                                | 115,133                                 | 27,500                   | 142,633                           | 120,000                   | 22,633                               | 142,633                     | 5 |
| 439 Economic Development Enhancement Fund  | 1,565,008                               | 39,526                   | 1,604,534                         | 848,000                   | 756,534                              | 1,604,534                   | 5 |
| 474 Edward Byrne Memorial Justice Assist. Grant Trust Fund                       | 1,510,198                               | 19,862                   | 1,530,060                         | 1,500,981                 | 29,079                               | 1,530,060                   | 2 |
| 406 Emergency Reserve Fund   | 3,381,532                               | 75,000                   | 3,456,532                         | 75,000                    | 3,381,532                            | 3,456,532                   |   |
| 419 Federal Drug Forfeiture Fund   | 2,358,438                               | 35,000                   | 2,393,438                         | 117,000                   | 2,276,438                            | 2,393,438                   |   |
| 007 Fiber Optics Development Fund  | 28,864                                  | 50,400                   | 79,264                            | 50,000                    | 29,264                               | 79,264                      |   |
| 409 Gas Tax Maintenance And Construction Fund - 1943                             | 0                                       | 7,482,000                | 7,482,000                         | 7,482,000                 | 0                                    | 7,482,000                   |   |
| 410 Gas Tax Maintenance And Construction Fund - 1964                             | 0                                       | 3,491,000                | 3,491,000                         | 3,491,000                 | 0                                    | 3,491,000                   |   |
| 411 Gas Tax Maintenance And Construction Fund - 1990                             | 0                                       | 5,653,000                | 5,653,000                         | 5,653,000                 | 0                                    | 5,653,000                   |   |
| 445 Home Investment Partnership Program Trust Fund                               | 263,451                                 | 12,766,862               | 13,030,313                        | 12,722,058                | 308,255                              | 13,030,313                  | 3 |
| 440 Housing Trust Fund   | 2,894,702                               | 989,500                  | 3,884,202                         | 2,405,000                 | 1,479,202                            | 3,884,202                   | 3 |
| 432 Ice Centre Revenue Fund  | 3,846,943                               | 3,068,000                | 6,914,943                         | 2,366,485                 | 4,548,458                            | 6,914,943                   | 3 |
| 423 Integrated Waste Management Fund   | 22,821,836                              | 108,998,960              | 131,820,796                       | 116,589,321               | 15,231,475                           | 131,820,796                 | 3 |
| 418 Library Parcel Tax Fund  | 4,572,715                               | 7,173,706                | 11,746,421                        | 7,694,076                 | 4,052,345                            | 11,746,421                  | 3 |
| 443 Low And Moderate Income Housing Fund   | 43,263,355                              | 64,482,382               | 107,745,737                       | 73,704,921                | 34,040,816                           | 107,745,737                 | 3 |
| <i>Special Assessment Maintenance District Funds:</i>                            |   |                          |                                   |                           |                                      |                             |   |
| 371 Community Facilities Dist #1 (Capitol Auto Mall)                             | 502,995                                 | 161,356                  | 664,351                           | 162,477                   | 501,874                              | 664,351                     |   |
| 374 Community Facilities Dist #11 (Adeline-Mary Helen)                           | 212,121                                 | 62,200                   | 274,321                           | 73,469                    | 200,852                              | 274,321                     |   |
| 376 Community Facilities Dist #12 (Basking Ridge)                                | 765,064                                 | 263,695                  | 1,028,759                         | 192,235                   | 836,524                              | 1,028,759                   |   |
| 369 Community Facilities Dist #2 (Aborn-Murillo)<br>and #3 (Silverland-Capriana) | 1,394,270                               | 1,236,101                | 2,630,371                         | 1,228,506                 | 1,401,865                            | 2,630,371                   |   |
| 373 Community Facilities Dist #8 (Communications Hill)                           | 2,866,437                               | 629,755                  | 3,496,192                         | 456,818                   | 3,039,374                            | 3,496,192                   |   |
| 352 Maintenance Dist #1 (Los Paseos)   | 743,338                                 | 210,248                  | 953,586                           | 402,476                   | 551,110                              | 953,586                     | 3 |
| 364 Maintenance Dist #11 (Brokaw Rd.)  | 155,049                                 | 68,383                   | 223,432                           | 80,604                    | 142,828                              | 223,432                     |   |

# CITY OF SAN JOSE

## 2010-2011 ADOPTED OPERATING BUDGET

### SUMMARY OF FUND ACTIVITY (CONT'D.)

|  | Beginning<br>Fund Balance<br>07/01/2010 | Revenue and<br>Transfers | Estimated<br>Sources<br>Available | Expenses and<br>Transfers | Ending Fund<br>Balance<br>06/30/2011 | Estimated Uses<br>Available | * |
|--|---|--------------------------|-----------------------------------|---------------------------|--------------------------------------|-----------------------------|---|
| <b>Special Revenue Funds (Cont'd.)</b>                         |   |                          |                                   |                           |                                      |                             |   |
| 366 Maintenance Dist #13 (Karina-O'Nel)                        | 56,830                                  | 43,729                   | 100,559                           | 47,275                    | 53,284                               | 100,559                     |   |
| 368 Maintenance Dist #15 (Silver Creek Valley)                 | 5,440,186                               | 1,125,381                | 6,565,567                         | 1,102,285                 | 5,463,282                            | 6,565,567                   |   |
| 372 Maintenance Dist #18 (The Meadowlands)                     | 65,703                                  | 89,929                   | 155,632                           | 107,970                   | 47,662                               | 155,632                     | 3 |
| 359 Maintenance Dist #19 (River Oaks Area Landscaping)         | 395,522                                 | 54,553                   | 450,075                           | 63,782                    | 386,293                              | 450,075                     |   |
| 354 Maintenance Dist #2 (Trade Zone Blvd.- Lundy Ave.)         | 73,933                                  | 72,281                   | 146,214                           | 66,832                    | 79,382                               | 146,214                     |   |
| 365 Maintenance Dist #20 (Renaissance-N. First Landscaping)    | 336,715                                 | 68,519                   | 405,234                           | 93,727                    | 311,507                              | 405,234                     |   |
| 356 Maintenance Dist #21 (Gateway Place-Airport Parkway)       | 263,528                                 | 86,240                   | 349,768                           | 92,195                    | 257,573                              | 349,768                     |   |
| 367 Maintenance Dist #22 (Hellyer Ave-Silver Creek Valley Rd.) | 304,126                                 | 90,981                   | 395,107                           | 108,653                   | 286,454                              | 395,107                     |   |
| 357 Maintenance Dist #5 (Orchard Parkway-Plumeria Drive)       | 317,473                                 | 71,829                   | 389,302                           | 73,436                    | 315,866                              | 389,302                     |   |
| 361 Maintenance Dist #8 (Zanker-Montague)                      | 300,080                                 | 84,197                   | 384,277                           | 99,520                    | 284,757                              | 384,277                     |   |
| 362 Maintenance Dist #9 (Santa Teresa-Great Oaks)              | 439,730                                 | 147,438                  | 587,168                           | 192,126                   | 395,042                              | 587,168                     | 3 |
| 448 Multi-Source Housing Fund                                  | 9,770,801                               | 18,605,722               | 28,376,523                        | 18,592,474                | 9,784,049                            | 28,376,523                  |   |
| 518 Municipal Golf Course Fund                                 | 823,706                                 | 1,940,000                | 2,763,706                         | 2,247,750                 | 515,956                              | 2,763,706                   | 1 |
| 301 San Jose Arena Enhancement Fund                            | 11,000                                  | 1,091,658                | 1,102,658                         | 1,102,658                 | 0                                    | 1,102,658                   | 3 |
| 476 San Jose Municipal Stadium Capital Fund                    | 0                                       | 12,000                   | 12,000                            | 12,000                    | 0                                    | 12,000                      |   |
| 417 State Drug Forfeiture Fund                                 | 1,195,540                               | 25,000                   | 1,220,540                         | 0                         | 1,220,540                            | 1,220,540                   |   |
| 551 Stores Fund  | 807,347                                 | 2,888,750                | 3,696,097                         | 2,932,255                 | 763,842                              | 3,696,097                   |   |
| 446 Storm Sewer Operating Fund                                 | 15,745,234                              | 30,568,719               | 46,313,953                        | 35,745,573                | 10,568,380                           | 46,313,953                  | 3 |
| 414 Supplemental Law Enforcement Services Fund                 | 1,264,059                               | 135,513                  | 1,399,572                         | 362,156                   | 1,037,416                            | 1,399,572                   | 2 |
| 461 Transient Occupancy Tax Fund                               | 3,050,521                               | 10,033,834               | 13,084,355                        | 11,346,092                | 1,738,263                            | 13,084,355                  | 2 |
| 552 Vehicle Maintenance And Operations Fund                    | 2,997,087                               | 17,727,616               | 20,724,703                        | 17,607,723                | 3,116,980                            | 20,724,703                  |   |
| 290 Workforce Investment Act Fund                              | 2,667,907                               | 13,671,624               | 16,339,531                        | 14,926,134                | 1,413,397                            | 16,339,531                  | 3 |
| <b>Capital Improvement Program Funds</b>                       |   |                          |                                   |                           |                                      |                             |   |
| 520 Airport Capital Improvement Fund                           | 6,340,402                               | 12,980,000               | 19,320,402                        | 18,047,000                | 1,273,402                            | 19,320,402                  | 3 |
| 529 Airport Passenger Facility Charge Fund                     | 41,981,760                              | 17,453,000               | 59,434,760                        | 21,388,000                | 38,046,760                           | 59,434,760                  |   |
| 527 Airport Renewal And Replacement Fund                       | 5,504,366                               | 4,210,000                | 9,714,366                         | 7,276,000                 | 2,438,366                            | 9,714,366                   | 3 |
| 526 Airport Revenue Bond Improvement Fund                      | 237,428,834                             | 2,367,000                | 239,795,834                       | 104,332,000               | 135,463,834                          | 239,795,834                 | 3 |
| 472 Branch Libraries Bond Projects Fund                        | 16,899,762                              | 8,181,000                | 25,080,762                        | 23,639,762                | 1,441,000                            | 25,080,762                  | 3 |
| 429 Building And Structure Construction Tax Fund               | 6,385,426                               | 22,997,000               | 29,382,426                        | 28,619,000                | 763,426                              | 29,382,426                  | 3 |

# CITY OF SAN JOSE

## 2010-2011 ADOPTED OPERATING BUDGET

### SUMMARY OF FUND ACTIVITY (CONT'D.)

|  | Beginning<br>Fund Balance<br>07/01/2010 | Revenue and<br>Transfers | Estimated<br>Sources<br>Available | Expenses and<br>Transfers | Ending Fund<br>Balance<br>06/30/2011 | Estimated Uses<br>Available | * |
|--|---|--------------------------|-----------------------------------|---------------------------|--------------------------------------|-----------------------------|---|
| <b>Capital Improvement Program Funds (Cont'd.)</b> |   |                          |                                   |                           |                                      |                             |   |
| 425 Civic Center Construction Fund                 | 418,000                                 | 0                        | 418,000                           | 418,000                   | 0                                    | 418,000                     | 6 |
| 473 Civic Center Improvement Fund                  | 0                                       | 440,000                  | 440,000                           | 440,000                   | 0                                    | 440,000                     |   |
| 397 Communications C & C Tax Fund                  | 3,632,547                               | 735,000                  | 4,367,547                         | 3,072,000                 | 1,295,547                            | 4,367,547                   | 3 |
| 465 Construction Excise Tax Fund                   | 10,948,623                              | 36,754,000               | 47,702,623                        | 47,552,084                | 150,539                              | 47,702,623                  | 3 |
| 131 Emma Prusch Fund                               | 206,045                                 | 79,000                   | 285,045                           | 84,500                    | 200,545                              | 285,045                     |   |
| 392 Fire C & C Tax Fund                            | 1,044,578                               | 2,505,000                | 3,549,578                         | 3,453,500                 | 96,078                               | 3,549,578                   | 3 |
| 460 Interim City Facility Improvement Fund         | 0                                       | 1,308,000                | 1,308,000                         | 1,308,000                 | 0                                    | 1,308,000                   |   |
| 462 Lake Cunningham Fund                           | 722,947                                 | 676,000                  | 1,398,947                         | 1,070,000                 | 328,947                              | 1,398,947                   | 3 |
| 393 Library C & C Tax Fund                         | 8,722,231                               | 3,698,000                | 12,420,231                        | 8,749,000                 | 3,671,231                            | 12,420,231                  | 3 |
| 421 Major Collectors And Arterial Fund             | 924,722                                 | 140,000                  | 1,064,722                         | 232,000                   | 832,722                              | 1,064,722                   | 2 |
| 502 Major Facilities Fund                          | 2,859,931                               | 40,000                   | 2,899,931                         | 1,995,000                 | 904,931                              | 2,899,931                   | 3 |
| 475 Neighborhood Security Act Bond Fund            | 14,333,132                              | 3,531,000                | 17,864,132                        | 11,695,000                | 6,169,132                            | 17,864,132                  | 3 |
| 375 Park Trust Fund                                | 69,408,578                              | 3,777,000                | 73,185,578                        | 73,185,578                | 0                                    | 73,185,578                  | 3 |
| 398 Park Yards Maintenance C & C Tax Fund          | 2,496,861                               | 270,000                  | 2,766,861                         | 2,418,000                 | 348,861                              | 2,766,861                   | 3 |
| 556 Parking Capital Development Fund               | 5,200,000                               | 0                        | 5,200,000                         | 3,400,000                 | 1,800,000                            | 5,200,000                   | 3 |
| 471 Parks And Recreation Bond Projects Fund        | 33,632,029                              | 1,265,000                | 34,897,029                        | 34,776,029                | 121,000                              | 34,897,029                  | 3 |
| 390 Parks Central C & C Tax Fund                   | 1,489,623                               | 13,565,000               | 15,054,623                        | 13,899,000                | 1,155,623                            | 15,054,623                  | 3 |
| 391 Parks City Wide C & C Tax Fund                 | 5,963,646                               | 2,942,000                | 8,905,646                         | 8,744,000                 | 161,646                              | 8,905,646                   | 3 |
| 377 Parks District 1 C & C Tax Fund                | 4,144,429                               | 369,000                  | 4,513,429                         | 3,153,000                 | 1,360,429                            | 4,513,429                   | 3 |
| 378 Parks District 2 C & C Tax Fund                | 1,117,646                               | 485,000                  | 1,602,646                         | 1,147,000                 | 455,646                              | 1,602,646                   | 3 |
| 380 Parks District 3 C & C Tax Fund                | 4,702,994                               | 308,000                  | 5,010,994                         | 4,564,000                 | 446,994                              | 5,010,994                   | 3 |
| 381 Parks District 4 C & C Tax Fund                | 3,996,815                               | 885,000                  | 4,881,815                         | 3,954,000                 | 927,815                              | 4,881,815                   | 3 |
| 382 Parks District 5 C & C Tax Fund                | 4,397,230                               | 442,000                  | 4,839,230                         | 3,949,000                 | 890,230                              | 4,839,230                   | 3 |
| 384 Parks District 6 C & C Tax Fund                | 3,479,260                               | 1,293,000                | 4,772,260                         | 3,914,000                 | 858,260                              | 4,772,260                   | 3 |
| 385 Parks District 7 C & C Tax Fund                | 4,002,081                               | 989,000                  | 4,991,081                         | 4,639,000                 | 352,081                              | 4,991,081                   | 3 |
| 386 Parks District 8 C & C Tax Fund                | 3,458,944                               | 443,500                  | 3,902,444                         | 1,286,000                 | 2,616,444                            | 3,902,444                   | 3 |
| 388 Parks District 9 C & C Tax Fund                | 2,407,888                               | 323,000                  | 2,730,888                         | 1,417,000                 | 1,313,888                            | 2,730,888                   | 3 |
| 389 Parks District 10 C & C Tax Fund               | 4,659,679                               | 227,000                  | 4,886,679                         | 4,205,000                 | 681,679                              | 4,886,679                   | 3 |
| 450 Redevelopment Capital Projects Fund            | 485,000                                 | 1,775,118                | 2,260,118                         | 2,260,118                 | 0                                    | 2,260,118                   | 3 |
| 420 Residential Construction Tax Contribution Fund | 311,242                                 | 65,000                   | 376,242                           | 340,000                   | 36,242                               | 376,242                     | 3 |

**CITY OF SAN JOSE**  
**2010-2011 ADOPTED OPERATING BUDGET**  
**SUMMARY OF FUND ACTIVITY (CONT'D.)**

|   | <u>Beginning<br/>Fund Balance<br/>07/01/2010</u> | <u>Revenue and<br/>Transfers</u> | <u>Estimated<br/>Sources<br/>Available</u> | <u>Expenses and<br/>Transfers</u> | <u>Ending Fund<br/>Balance<br/>06/30/2011</u> | <u>Estimated Uses<br/>Available</u> | <u>*</u> |
|---|--|----------------------------------|--|-----------------------------------|---|-------------------------------------|----------|
| <b>Capital Improvement Program Funds (Cont'd.)</b>      |  |                                  |  |                                   |   |                                     |          |
| 512 San José/Santa Clara Treatment Plant Capital Fund   | 77,813,710                                       | 51,474,000                       | 129,287,710                                | 119,980,000                       | 9,307,710                                     | 129,287,710                         | 3        |
| 540 Sanitary Sewer Connection Fee Fund                  | 12,583,059                                       | 971,000                          | 13,554,059                                 | 5,146,000                         | 8,408,059                                     | 13,554,059                          | 3        |
| 395 Service Yards C & C Tax Fund                        | 2,575,691  | 1,781,000                        | 4,356,691                                  | 3,561,000                         | 795,691                                       | 4,356,691                           | 3        |
| 545 Sewer Service & Use Charge Capital Improvement Fund | 55,000,766                                       | 16,975,000                       | 71,975,766                                 | 41,037,000                        | 30,938,766                                    | 71,975,766                          | 3        |
| 413 Storm Drainage Fee Fund                             | 86,055   | 105,000                          | 191,055                                    | 31,000                            | 160,055                                       | 191,055                             | 5        |
| 469 Storm Sewer Capital Fund                            | 2,854,370  | 10,563,000                       | 13,417,370                                 | 11,715,000                        | 1,702,370                                     | 13,417,370                          | 3        |
| 416 Underground Utility Fund                            | 1,898,956  | 740,000                          | 2,638,956                                  | 2,044,000                         | 594,956                                       | 2,638,956                           | 3        |
| 500 Water Utility Capital Fund                          | 3,455,015  | 3,797,000                        | 7,252,015                                  | 6,572,000                         | 680,015                                       | 7,252,015                           | 3        |
|   | <b>\$ 1,191,546,294</b>                          | <b>\$ 2,052,882,605</b>          | <b>\$ 3,244,428,899</b>                    | <b>\$ 2,665,348,726</b>           | <b>\$ 579,080,173</b>                         | <b>\$ 3,244,428,899</b>             |          |

NOTE: The total in this schedule is lower than the grand total presented in the Total City Source and Use of Funds schedule because it nets all interfund loans, transfers and contributions. The following Capital Funds are also excluded to avoid counting the funds twice: General Fund Capital Improvement Fund, General Purpose Parking Fund, Integrated Waste Management Fund and Library Parcel Tax Fund.

**Reasons for Change Between 2010-2011 Beginning Fund Balance and 2010-2011 Ending Fund Balance at Greater than 10%**

- 1 Beginning Fund Balance primarily contains funds to support prior year activities. Also surplus revenues and/or expenditure savings were accumulated in the prior year and then utilized for budget balancing purposes.
- 2 Once the rebudgeting of prior year's one-time activities has been removed from the Beginning Fund Balance, change in fund balance is within the 10% change.
- 3 Surplus revenues/and or expenditure savings were accumulated and then used for various one-time uses.
- 4 Fund balances are volatile. Funds utilize expenditure projections based on fees and charges estimates that support planned changes in cost recovery rates.
- 5 Ending Fund Balance is being accumulated to support uses in future years.
- 6 Planned elimination/establishment of fund.